

CERTIFIED MAIL NO. 70173040000061154313

RETURN RECEIPT NO. 9590940234307275364598

GWB

Jeffrey P. Heist
315 S. High Avenue
Jefferson, WI 53549

RECEIVED MSH

Date: July 30, 2018

AUG 1 2018 SE

Mr. George W. Bezold
211 West Wisconsin Avenue, Suite 807
Mail Stop: 2000MIL
Milwaukee, WI 53203

OFFICE OF CHIEF COUNSEL

Dear Mr. Bezold,

Thank you for your communication sent July 24, 2018 and received by me in the mail on July 27, 2018 (Copy attached). As I am sure that you are aware, given the decision of the Second Circuit Court of Appeals decision in SHULZ v. IRS, that I have no requirement, duty, or obligation to respond to the administrative summons delivered to me by Revenue Officer Cheryl Mann. Furthermore, I am not one of the specific classes of person to which is required to submit to an administrative summons. The Summons authority cited in 26 US 7602(a) covers only the distinct classes of person as follows...

- 1)Persons distinguished by monthly and other special return requirements such as "federal employers"
- 2)Distillers, per section 3307 of the revised statutes (R.S.)
- 3)Brewers, per R.S. 3337 and 3338
- 4)Tobacco producers, per R.S. 3358 and 3390
- 5)Bankers, per R.S. 3414

I simply am not of any of the classes of person to which the Secretary of the Treasury's Summons / Examination powers apply.

By way of the Tax Reform Act of 1982, Congress expanded the purposes for which the summons and examinations authority could be exercised to include investigations into malfeasance in the administration and enforcement of the tax laws on the part of IRS employees (and other government actors) by adding the following language to 7602:

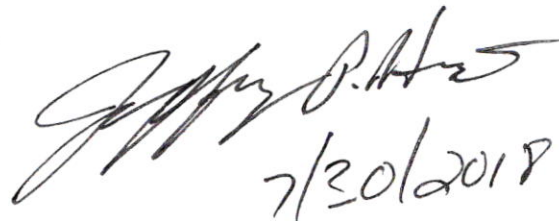
26 US 7602(b) Purpose may include inquiry into offense

The purpose for which the Secretary may take an action described in paragraph (1), (2), or (3) of subsection (a) include the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws.

This expansion of purposes does not, of course, expand the classes of those in regard to whom the summons / examination authority can be exercised. My accompanying affidavit will attest to the fact that I am not of the classes expressed. If it were not for R.O. Mann obstructing my sworn testimony in my amended returns to rebut the erroneous allegations of third parties, we would not be having this conversation. To date, your employer has yet to rebut my sworn testimony with any facts or first-hand knowledge of my personal finances or to articulate which, if any, federally privileged activities I engaged in that made me liable for the federal excise on income. I will state unequivocally for you now that I do not voluntarily waive my fourth, fifth and fourteenth amendment rights nor any other rights I now possess. I also state for the record that I will not defy any summons to appear served upon me by a court of proper jurisdiction in accord with due process. R.O. Mann's summons does not meet that standard. Please refrain from sending me threatening communications in the mail in the future. Thank you for your attention in this matter.

Sincerely,

Jeffrey P. Heist



7/30/2018



OFFICE OF THE CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224
INTERNAL REVENUE SERVICE
OFFICE OF DIVISION COUNSEL
SMALL BUSINESS/SELF-EMPLOYED
211 WEST WISCONSIN AVENUE, SUITE 807
MAILSTOP: 2000MIL
MILWAUKEE, WI 53203
(414) 231-2398

July 24, 2018

CC:SB:4:MIL:MJMILLER
GL-122621-18

JUL 24 2018

Via Regular Mail

Jeffrey P. Heist
315 S. High Ave.
Jefferson, WI 53549

Dear Mr. Heist:

Small Business/Self-Employed Midwest Area Collection (Collection) of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summons served on you on June 20, 2018. Under the terms of the summons, you were required to appear before Revenue Officer Cheryl Mann on July 9, 2018.

Legal proceedings may be brought against you in the United States District Court for not complying with this summons. To avoid such proceedings, you are to appear before Revenue Officer:

Name: Cheryl Mann
Date: August 27, 2018
Time: 8:30 a.m.
Address: N14 W24200 Tower Place
Suite 202
Waukesha, WI 53188

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Officer Cheryl Mann at (262)513-3411.

Sincerely,

By:

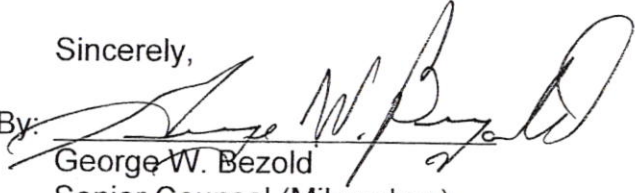

George W. Bezold
Senior Counsel (Milwaukee)
(Small Business/Self-Employed)

Exhibit 4